G.R.S. IX—5]

Previous references.
LB 60—R 85 14+17 (192 LB)
" 60—R 85 23+22
" 60—R 85 21+25
Later references.
Ex: 34-23-(2+3)

File No. 87—23
Serial Nos. 1+2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. two

Part B for November 1923

SUBJECT

Levy of Education Cess in the Shimoga & Tumkur Distts on items of Excise Revenue with effect from the beginning of 1924-25

To The Excise Commr in Mysore
L 3720:9 17.11.23.

States that ~~Govt~~ the Levy of Education Cess on items of Excise Revenue in the Shimoga and Tumkur Dists will commence from the beginning of the year 1924-25.

M K Rama 28/11/23.

G. R S. 11] 1923-24

GENERAL AND REVENUE SECRETARIAT.

Ecl. B

NOTES.

B/1-23

File No. ~~B/1-23~~

FILE HEADING.

Levy of Education Cess in Srirangapatna.

From

The Excise Comm.

No. Q.E.29-23 Dated 19.9.23. Received 20.9.23

Diary No. 1012	Enclos. — Spare Copies. —	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests that the levy of the Education Cess on Excise ~~...~~ be put off till ~~...~~

NOTES AND ORDERS.

This is a matter to be dealt with in the L.S.G. Branch. ~~Read~~ orders in similar cases in which the levy of the cess had to be postponed, have issued from that

NOTES—First Sheet.

G. R. S. III-2 Camp 80-15

General and Revenue Secretariat. | File No. 2L 88 of 19

Serial No.

*

Vide the precedents quoted in this D. No. D.

*

Branch, as an order not to levy the cess has to be dealt with in the Branch which deals with Municipal finance. The L.S.G. Branch may, if necessary consult the Excise Section in the matter. The notification of Excise Sales for the year 1923-24 states that the Education cess will be levied only in Bangalore, Chitaldrug and Hassan dts. And as such the Excise licensees are under no obligation to pay it in the other five dts.

[illegible] L.S.G. Branch) 25.9.23.

Draft-sanctioning the proposals of the Excise Comr is put-up together with reports

18/10/23

First Member

NOTE—Contn. sheet 6

32.6 2+1.23

232 10-11-23

10623

G:34-23-1

WD 1099—GPB—500—8-5-22

IN REPLY REFER TO
No. Ge 29-23
ENCL. One

OFFICE OF THE EXCISE COMMISSIONER
IN MYSORE,

Bangalore, dated 19th Sept. 1923.

G. 87-23-1

DIARY No. 1012

FROM

~~K. CHANDY, Esq., B.A.,~~
A. Subrahmanya Iyer, Esqr., B.A.,
~~The~~ *Excise Commissioner in Mysore.*

19 — 19
Section:
File No.

Urgent

GEN. & REV. SECTT.
Dt. 21
20 SEP 1923
G. D. SECTION

To

T.E. Joyarama Iyer, Esqr., B.A., B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

Adverting to Government Order No. L 1258-317/L.B. 60-22-27 dated 13th August 1923, directing the levy of -- Education cess in the Shimoga District from 1st July 1923, I have the honour to state that the Deputy Commissioner, Shimoga District states in his docket No. 82 dated 28th August 1923 (copy enclosed) that the levy of the Education cess on items of Excise revenue was not notified to the -- bidders during the last Excise sales and that its imposi--tion later might give rise to serious complaints from the Excise contractors.

2. When Government ordered the levy of this cess in Bangalore, Chitaldrug and Hassan Districts from 1st July 1922, the inadvisability of levying this cess on items of Excise revenue during the middle of the lease and in the absence of notice was represented to Government, and -- Government were then pleased to postpone the recovery till the beginning of the current official year. (Vide L. 7348/L.B. 139-21-16 dated 15th June 1922 and L. 4782/L.B. 60-22-17 dated ~~10th~~ 4th January 1923).

Accordingly in the sale notification for the current year, the imposition of this cess in these 3 Districts was specifically mentioned.

P.T.O.

The bidders at the sales were aware of this and in the sale -- reports from these Districts it has more than once been mentioned that the decrease in shop-rent was fully due to the levy of Education cess.

3. The Education cess being a new levy, it was necessary that reference thereto should be made in the general condition 27 of the rules regulating the sales of Excise privileges, prescribed in Notification No. R.9208/Ex.14-18-9 dated 13th February 1920 and so an amendment of this condition by the addition of the words " and Education cess" after the words "Railway cess" was proposed by me and approved by Government. (Vide Notification Fl.4191/Ex.60-22-5 dated 9th March 1923).

I never meant that it should be levied even when not announced at the sales and did not notice this that the amendment I proposed would authorize recovery even when the cess was imposed in the -- middle of a lease.

It is only on examining the file on receipt of the Deputy -- Commissioner's reference that I realized the effect of the amendment.

4. As stated by the Deputy Commissioner, there will be complaints from the contractors. A similar reference has been received from the Deputy Commissioner, Tumkur District in regard to the levy -- of this cess in that District as per Government Order No. L.1376-436/L.B.60-22-28 dated 17th August 1923. The reasons urged as regards this cess last year in this office Nos. G.C.1789-21 dated 1st May 1922 and G.C.93-22 dated 30th November 1922, apply this year also and I request that the levy of this cess on Excise -- revenue in Shimoga and Tumkur Districts might be put off till 1st July 1924.

I have the honour to be,
Sir,
Your most obedient servant,

Excise Commissioner.

8/2/1919

G.R.B/19-8-23.

Copy of docket No. 82 dated 28th August 1923 from the Deputy Commissioner, Shimoga District, to the Excise Commis--sioner in Mysore.

.....

In inviting reference to Government Order No. L.1258-317 L.B.60-22-27 dated 13th August 1923 published on page 269 of part 1 of the Mysore Gazette for the week ended 16th August 1923 ordering the levy of 'Education cess' in this District at the rate of 6 pies in the rupee with effect from 1st July 1923, on all items of Revenue on which local cess is levied etc., has the honour to state that the levy of the cess -- under reference was not notified to the intending purchasers at the time of the annual Excise sales held in April last. It is therefore requested, if the recovery of the cess under reference has to be enforced from 1st July 1923 as contemplated in the Government Order cited above as the levy of -- any such cess in the middle of the lease may give rise to serious complaints from the Excise contractors.

The favour of very early orders in the matter ia awaited

.....

" Copy "

Excise Commissioner
in Mysore.

G.R.B/19-8-23.

G. R. S. VI--G/32]

7

SUBJECT .....

.....

.....

Diary No. of letter replied to ... 1027

General and Revenue Secretariat
(Ls.)
, *the* 192 .

Date of issue 17/11/23

Signed by .....

Section Ls.
File No. 87 - 23
Serial No. 2

No. L 3720

To The Excise Commr in Mysore

Sir

With reference to your letter no Ge 29-23 dt 19.9.1923, I am directed to state that the Government agreeing with you, are pleased to direct that the levy of the Education Cess in the Shimoga and Tumkur districts from 1st July 1923 as ordered in GO nos. L 1258-317 dt 13.8.23 & L 1376-436 Ls. 60-22-27 Ls. 60-22-28 dt 17.8.1923 respectively ~~with effect from 1-7-23 in each case~~ in so far as the excise items are concerned come into force and with effect from the beginning of 1924-25, the excise sales in the current year having already taken place in the said districts prior to the issue of the GOs. in question -

I have, &c

Memo no.

Copy forwarded to the Fin. & Edn Secretts for information

By order

Memo. no. L 3721-24

Copy forwarded with compliments to the A.G. Comptroller for information

By order

WD 0632-GPB—1800—16-8-23